

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

LEVITEE LABS INC. (the “Company” or “Levitee”)
#215 – 800 West Pender Street
Vancouver, BC V6C 1J8

Item 2 Date of Material Change

April 6, 2022

Item 3 News Release

The Company disseminated news releases on April 13, 2022, through Stockwatch and CSE, a copy of which were filed under the Company’s profile on www.sedar.com.

Item 4 Summary of Material Change

LEVITEE announces issuance of 5,450,000 common shares (the “Debt Shares”), at a deemed price of \$0.075 per Debt Share, to settle a bona fide debt owed by its wholly-owned subsidiary, Levitee Real Estate Inc. (the “Subsidiary”).

Item 5 Full Description of Material Change

On January 13, 2021, the Company announced that it has issued an aggregate 5,450,000 Debt Shares, at a deemed price of \$0.075 per Debt Share, to settle a bona fide debt in the amount of \$408,750 (the “Debt Settlement”) owed by the Subsidiary, to an arm-length company (the “Creditor”) pursuant to the terms of a debt settlement agreement among the parties, dated February 28, 2022.

All securities issued in connection with the Debt Settlement are subject to a statutory hold period of four months plus a day from the date of issuance in accordance with applicable securities legislation.

Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

Philip van den Berg
Chief Executive Officer
Tel: 447 315 9600

Item 9 Date of Report

April 26, 2022